

House File 6 - Introduced

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BY COWNIE, GRASSLEY, ALONS,
SODERBERG, HAGER, ROGERS,
VANDER LINDEN, PAUSTIAN, S.
OLSON, SANDS, CHAMBERS,
HEATON, PETTENGILL,
RAECKER, L. MILLER,
FORRISTALL, GARRETT,
LOFGREN, MOORE, DOLECHECK,
HANUSA, HUSEMAN, DE BOEF,
DRAKE, DEYOE, PEARSON,
HAGENOW, KOESTER, KAUFMANN,
WINDSCHITL, KLEIN, FRY,
WAGNER, WORTHAN, BYRNES,
JORGENSEN, HELLAND, J.
SMITH, and BALTIMORE

A BILL FOR

1 An Act requiring the development of a searchable budget
2 database and internet site for the public to access the
3 details of the expenditure of state tax revenues and a
4 searchable tax rate database and internet site for the
5 public to access the details of each tax rate for all taxing
6 districts in the state.
7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 8.6, Code 2011, is amended by adding the
2 following new subsection:

3 NEW SUBSECTION. 9A. *Budget and tax rate databases.* To
4 develop and make available to the public a searchable budget
5 database and internet site as required under chapter 8G,
6 division I, and to develop and make available to the public
7 a searchable tax rate database and internet site as required
8 under chapter 8G, division II.

9 Sec. 2. NEW SECTION. 8G.1 **Intent — findings.**

10 The general assembly finds that taxpayers should be able to
11 easily access the details on how the state is spending their
12 tax dollars and the performance results achieved for those
13 expenditures. Therefore, it is the intent of the general
14 assembly to direct the department of management to create
15 and maintain a searchable budget database and internet site
16 detailing where tax dollars are expended, the purposes for
17 which tax dollars are expended, and the results achieved for
18 all taxpayer investments in state government.

19 Sec. 3. NEW SECTION. 8G.2 **Short title.**

20 This subchapter shall be known as and may be cited as the
21 "*Taxpayer Transparency Act*".

22 Sec. 4. NEW SECTION. 8G.3 **Definitions.**

23 As used in this subchapter, unless the context otherwise
24 requires:

25 1. "*Agency*" means a state department, office, board,
26 commission, bureau, division, institution, or public
27 institution of higher education. "*Agency*" includes individual
28 state agencies and programs, as well as those programs and
29 activities that are administered by or involve more than one
30 agency. "*Agency*" includes all elective offices in the executive
31 branch of government and the general assembly.

32 2. "*Director*" means the director of the department of
33 management.

34 3. "*Entity*" or "*recipients*" means any of the following:

35 a. A corporation.

- 1 *b.* An association.
- 2 *c.* An employee union.
- 3 *d.* A limited liability company.
- 4 *e.* A limited liability partnership.
- 5 *f.* Any other legal business entity, including nonprofit
- 6 entities.
- 7 *g.* A grant recipient.
- 8 *h.* Contractors.
- 9 *i.* A county, city, school district, or other local
- 10 government entity.

11 "*Entity*" or "*recipients*" does not include an individual

12 recipient of state assistance.

13 4. "*Funding action or expenditure*" includes details on the

14 type of spending that is provided including but not limited

15 to grants, contracts, and appropriations. "*Funding action*

16 *or expenditure*" includes tax exemptions or credits. Where

17 possible, an electronic link to the actual grants or contracts

18 shall be provided. An electronic link shall be in a format

19 that is a searchable document.

20 5. "*Funding source*" means the state account or fund from

21 which the expenditure is appropriated.

22 6. "*Searchable internet site*" means an internet site

23 that allows the public at no cost to search and compile the

24 information identified in section 8G.4 and that provides such

25 information in a format capable of being downloaded from the

26 site to personal computers.

27 7. "*State audit or report*" shall include any audit or report

28 issued by the auditor of state, department of management,

29 legislative services agency, legislative committee, or

30 executive body relating to the entity or recipient of funds,

31 the budget program or activity, or agency.

32 Sec. 5. NEW SECTION. **8G.4 Searchable budget database**

33 **internet site created.**

34 1. By January 1, 2013, the director shall develop and make

35 publicly available a database internet site for searching,

1 accessing, and processing data, including the data required in
2 this section, for the most recent state budget. The internet
3 site shall be developed in such a way that the information can
4 be provided to other software applications, including internet
5 software applications, in a manner and format that allows such
6 software applications to access and interpret the data using
7 the internal programming of the software applications.

8 2. The searchable internet site developed pursuant to this
9 section shall allow the public at no cost to search and compile
10 information for all of the following:

11 a. Name and principal location or residence of the entity or
12 recipient of state funds.

13 b. Amount of state funds expended.

14 c. Funding or expending agency.

15 d. Funding source of the revenue expended.

16 e. Budget program or activity of the expenditure.

17 f. Descriptive purpose for the funding action or
18 expenditure.

19 g. Expected performance outcome for the funding action or
20 expenditure.

21 h. Past performance outcomes achieved for the funding action
22 or expenditure.

23 i. State audit or report relating to the entity or recipient
24 of state funds or the budget program or activity or agency.

25 j. Any other relevant information specified by the director.

26 Sec. 6. NEW SECTION. 8G.5 Internet site updates.

27 1. Effective July 1, 2013, the internet site shall be
28 updated for each fiscal year not later than thirty days
29 following the close of the fiscal year. In addition, the
30 director may update the internet site as new data becomes
31 available. All agencies shall provide to the director data
32 that is required to be included on the internet site not later
33 than thirty days after the data becomes available to the
34 agency. The director shall provide guidance to agency heads
35 or the governing body of an agency to ensure compliance with

1 this section.

2 2. By January 1, 2014, the director shall add data for
3 the previous budgets to the internet site. Data for previous
4 fiscal years may be added as it becomes available and as time
5 permits. The director shall ensure that all data added to the
6 internet site remain accessible to the public for a minimum of
7 ten years.

8 Sec. 7. NEW SECTION. 8G.6 Noncompliance.

9 The director shall not be considered in compliance with this
10 subchapter if the data required for the internet site is not
11 available in a searchable manner and capable of being compiled
12 or if the public is redirected to other government internet
13 sites unless each of those sites displays information from
14 all agencies and each category of information required can be
15 searched electronically by field in a single search.

16 Sec. 8. NEW SECTION. 8G.10 Intent — findings.

17 The general assembly finds that increasing the ease of
18 public access to state and local tax rates, particularly
19 where the rates are currently available from disparate
20 government sources and are difficult for the public to collect
21 and efficiently aggregate, significantly contributes to
22 governmental accountability, public participation, and the
23 understanding of the cost of government services. Therefore,
24 it is the intent of the general assembly to direct the
25 department of management, in consultation with the department
26 of revenue, to create and maintain a searchable database and
27 internet site of each tax rate for all taxing districts in the
28 state to make citizen access to state and local tax rates as
29 open, transparent, and publicly accessible as is feasible.

30 Sec. 9. NEW SECTION. 8G.11 Short title.

31 This subchapter shall be known and cited as the "*Taxation*
32 *Disclosure Act*".

33 Sec. 10. NEW SECTION. 8G.12 Tax rate database.

34 1. *Searchable tax rate database.* By January 1, 2012, the
35 department of management, in consultation with the department

1 of revenue, shall make publicly available on an internet site
2 a searchable database of all tax rates in the state for each
3 taxing jurisdiction. The information shall be aggregated by
4 type of tax and accessible by entering a zip code or physical
5 address for each residency or business. Individual tax levies
6 shall be further specified within each tax rate.

7 2. *Geographical tax rate map.* In addition to searching for
8 tax rates by zip code or physical address for each residency or
9 business, searches shall be accommodated by a geographical tax
10 rate map of the state that is capable of being displayed with a
11 level of specificity corresponding to each taxing district.

12 3. *Individual tax rate calculator.* Tax rate calculators
13 shall be provided on the searchable database to allow citizens
14 and businesses to calculate taxes based on the location of the
15 citizen or business. Calculation capability shall be provided
16 at a minimum for property, sales, use, income, vehicle, and
17 business taxes and shall be specific to the rate for the taxing
18 district identified by the citizen or business.

19 Sec. 11. NEW SECTION. 8G.13 Updating database.

20 To facilitate the department of management's efforts in
21 creating and maintaining a searchable database of the taxes
22 identified in section 8G.12, subsection 3, for all taxing
23 districts in the state, every taxing district shall report its
24 tax rates annually to the department of management and shall
25 report any changes to its tax rates within thirty days of the
26 change.

27 EXPLANATION

28 This bill enacts new Code chapter 8G which is divided
29 into two separate subchapters. The first subchapter (new
30 Code sections 8G.1 through 8G.6), requires the department of
31 management to develop and make available to the public by
32 January 1, 2013, a single, searchable budget database and
33 internet site. This internet site would allow the public at
34 no cost to search an aggregated database that would provide
35 the names and principal location or residence of recipients of

1 state funds, amount of funds expended, the agency that provided
2 those funds, the program or activity of the expenditure,
3 description of the purpose of the expenditure, expected and
4 past outcomes of funding actions or expenditures, state audits
5 relating to expenditures, and other relevant information. The
6 bill specifies that "recipient" does not include an individual
7 recipient of state assistance.

8 The bill provides that, effective July 1, 2013, the
9 searchable budget database internet site is to be updated
10 within 30 days of the end of each fiscal year. By January 1,
11 2014, data is to be added for previous fiscal years.

12 The second subchapter requires the department of management,
13 in consultation with the department of revenue, by January 1,
14 2012, to develop and operate on an internet site a searchable
15 database of all the tax rates in the state for each taxing
16 district. The database shall include the capability to
17 calculate tax rates for different taxing districts.